

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

DELPHI AUTOMOTIVE SYSTEMS, LLC

Case No. 05-44481 (RDD)
Chapter 11 proceeding

Debtor.

[Jointly Administered]

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**TGI DIRECT INC'S RESPONSE TO DEBTOR'S TWENTY-SIXTH OMNIBUS
NOTICE OF OBJECTION TO CLAIM**

1. **Title of Objection:** Debtor's Twenty-Sixth Omnibus Claim's Objection.
2. **Name of Claimant:** TGI Direct Inc.
3. **Brief Description of the Basis of the Amount of the Claim:** Creditor provided Debtor with products including but not limited to poster bands, magnetic brochures, envelopes, website inserts and NAPA Stickers. Attached to Creditor's original proof of claim are the documents in support of Creditor's claim.
4. **Reason Why the Claim Should Not Be Disallowed or Expunged:** Debtor has claimed that the claim is duplicative, however, Creditor believes the claim to be supported by separate consideration and documentation. However, insofar as the claim is duplicative, Creditor has filed or will file an amended Proof of Claim.
5. **The Address to Which the Debtor Must Reply to the Response:**

Maynard F. Newman
Winegarden Haley Lindholm & Robertson
G-9460 S. Saginaw Street, Ste A
Grand Blanc MI 48439
(810) 767-3600
mnewman@winegarden-law.com

March 11, 2008

/s/ Susan K. McLaughlin

TGI Direct, Inc.
5365 Hill-23 Drive
Flint, MI 48507